M.R.O. 1—77,006—8-6-37.

(1) Number of pages 22

(2) Date of repair 20.7.39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No.	835	Press / Mis.
105-107.		
Dated	23-12-	1863.

105-107 12/13

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 23rd December 1863.

Read the following papers:—

No. 105. Proceedings of Government in the Revenue Department, dated 20th July 1863, No. 1348.

Noticing the remarks made by the Government of India on the Madras Budget Estimate for 1863-64, and observing that the Supreme Government will be referred through the Financial Department to letter to that Government, furnishing the explanation required for the large increase under Tappal Establishments. (Vide Proceedings Revenue Department, dated 20th July 1863, Nos. 398 & 399.)

No. 106. Proceedings of Government in the Revenue Department, dated 12th December 1863, No. 2266.

Communicate explanation and orders passed on a charge of Rupees 4,05,159 submitted by the Board of Revenue as cost of remuneration to Village Establishments of the various Districts for the current year. (Vide Proceedings Revenue Department, dated 12th December 1863, Nos. 205 & 206.)

No. 107. To the Secretary to the Government of India, Financial Department, dated Fort Saint George, 23rd December 1863, No. 835.

With reference to the remarks contained in paragraph 2 of your letter of the 23rd June last No. 2756, respecting the provision for village establishments disallowed in the Budget Estimate "BI, 1, Land Revenue, including Forest and Abkarry," I am directed by the Governor in Council to transmit to you copies of the papers noted in the margin, explaining fully the nature of the charge and the necessity for it, and to request that under the explanation now afforded the early sanction of the Government of India may be accorded for a grant of Rupees 3,50,405 on account of the village establishments for 1863-64.

From Board of Revenue, 26th August 1863, No. 5341.
Proceedings, Revenue Department, 12th December 1863, No. 2266.

2. It will be observed that the village establishments in the entire Presidency are under careful revision, the final result of which will be reported to the Supreme Government in due course.

3. I am desired to forward also copies of Proceedings in the Revenue Department, containing remarks in respect to the reductions in the other items noticed in paragraphs 2 to 5 and 11 of your letter above referred to.

Proceedings, 20th July 1863, No. 1348.
" 30th " " " 1424.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. T. O'Connor.

Proceedings of the Madras Government, Revenue Department, 20th July 1863.

No. 397. Read the following Proceedings of the Madras Government in the Financial Department, dated 11th July 1863, No. 450:—

Communicating letter from the Government of India containing remarks on the Budget Estimate for 1863-64. } (Vide Financial Proceedings, 11th July 1863, Nos. 19, 20.)

No. 398. ORDER THEREON, 20th July 1863, No. 1,348.

1. Ordered to be communicated to the Board of Revenue for their information and guidance.

2. The estimate of this Government under "Land Revenue including forest and Abkarry" is given by the Government of India at Rupees 52,12,354, while according to the abstract in the printed Budget of the Accountant General it is Rupees 51,81,096. The difference consists of the sums provided for "Amendevi Coir" and "Pearl Fishery" under "Sayer" transferred to "B IV Miscellaneous" agreeably to instructions received from that Government after the submission of the original Budget Estimate.

		Rs.
Sum given by the Government of India		52,12,354
Deduct		
Amendevi Coir Rupees	19,010	
Pearl Fishery ,,	12,248	
		31,258
Remainder..		51,81,096

3. The Supplemental Estimate for 1862-63 including a provision for "Village Establishments" alluded to in paragraph 2 of the letter, was sent to the Government of India with Financial letter, dated 10th April 1863, No. 252. The Board of Revenue will be requested to submit full explanation of the charge and to report the amount actually likely to be expended in 1863-64.

4. The excess of Rupees 5,373 disallowed in the same paragraph is not under "Deputation allowances" as stated therein, but under "Travelling allowances." The Government in paragraph 23 of their Order, dated 31st December 1862, No. 2,635, made a large reduction in the sum first proposed by the Board of Revenue, but the sum struck out is too small to need notice at this early period of the year.

	Rs.
1863-64	91,440
1862-63	86,067
Difference...	5,373

5. The Acting Director of Revenue Settlement will be requested to explain why the large provision of Rupees 18,665 was made under "other items" of miscellaneous charges of the Department and what necessity still exists for it. The Superintendent of Revenue Survey will offer a similar explanation for the sum of Rupees 20,000 disallowed under "Instruments, Lithographic Stores and Presses."

6. The sum of Rupees 32,560 transferred to "B IV Miscellaneous" from "Sayer" consists of the items specified in the margin.

	Rs.
Amendevi Coir	19,010
Pearl Fishery	12,248
Forest Revenue "Miscellaneous."	1,302
Total...	32,560

7. The revised scale of the "Land Customs" Establishment, noticed in paragraph 3, was sent to the Government of India with Revenue letter, dated 1st April 1863, No. 613, and their early attention will be drawn to it through the Financial Department. It will be observed from the last paragraph of the letter that the sum entered in the Budget may be reduced from Rupees 27,564 to Rupees 24,687.

8. The reductions under "Salt" alluded to in paragraph 4 are explained in the concluding part of the letter to the Government of India, dated 29th April 1863, No. 743, and a copy of that letter will be furnished to the Board of Revenue for their information.

	Rs.
Sum entered in the Budget ..	2,51,709
Transferred from Sayer ..	32,560
	2,84,269
Deduct	
Reserve..	25,000
Remainder	2,59,269

9. The sum disallowed in paragraph 5 under B IV Miscellaneous is the reserve of Rupees 25,000 provided with reference to G. O. Financial Department, dated 18th December 1862, No. 880. The explanation required for the large increase under "Tappal Establishments" was furnished in Revenue letter to the Government of India, dated 11th December 1862, No. 2,583, and to it they will be referred through the Financial Department.

Proceedings of the Madras Government, Revenue Department, 20th July 1863.

10. The only other part of the letter from the Government of India which requires notice is paragraph 11, wherein the provision under F X. "Civil Contingencies, Special and Temporary" is reduced from Rupees 43,536 to 35,000. This head provides 16,000 Rupees as per particulars given in the margin, for "Cotton experiments" agreeably to the Order of Government, dated 5th January 1863, No. 3. No reduction can be made in any of these items.

	Rs.
Prizes offered under the orders of the Governor General in Council	10,000
Allowance to the Agricultural Society	1,800
Further experiments..	4,200

(Signed) J. D. SIM,
Secretary to Government.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from C. H. LUSHINGTON, Secretary to the Government of India, Financial Department; to the Chief Secretary to the Government of Madras, dated Fort William, Council Chamber, the 23rd June 1863, No. 2,756.

I am directed to acknowledge the receipt of your letter, No. 119, dated 24th February 1863, submitting the Budget Estimates of the expected Revenue and Expenditure of the Madras Presidency for the current official year 1863-64, and to communicate to you, for the information of His Excellency the Governor in Council, the following observations of the Government of India on the estimate of expenditure. The remarks on the estimate of the Revenue will form the subject of another communication.

B I, 1, LAND REVENUE, INCLUDING FOREST AND ABKARRY.

2. The estimated expenditure under this head amounts to Rupees 52,12,354. It has been reduced to Rupees 48,38,000. The difference consists chiefly in the disallowance of Rupees 3,01,296, provided for Village establishments. It is explained that this charge was omitted to be provided for in the Budget for 1862-63, and that a Supplementary Estimate for the same would be submitted. When an explanation is received of the nature of this charge and of the necessity for it, the propriety of making provision for the expenditure will be considered. The excess estimated for deputation allowances under Miscellaneous charges over the sum estimated in 1862-63, and which is not explained, amounting to Rupees 5,373, has been struck out from the provision under "Collectors, &c." So is the excess estimated under "other items" of Miscellaneous charges of the Revenue Settlement, where Rupees 18,665 are provided against Rupees 4,000 in 1862-63, and no explanation is offered for the large increase. The estimate of Revenue Surveys has likewise been reduced by Rupees 20,000 on account of the very large provision made for purchase of instruments, &c. (Rupees 31,000 against Rupees 10,000 in 1862-63), pending explanation of the cause of increase. Lastly, the estimate of Forest charges under "Sayer" has been exhibited under a separate head of "Forest Department," and the Miscellaneous charges amounting to Rupees 32,560 have been transferred to B IV, Miscellaneous, "Sayer," as a separate head of account has been abolished.

B I, 3, CUSTOMS.

3. There is a large sum of Rupees 27,564 provided for Land Customs establishments against Rupees 16,067 in 1862-63. This is said to be the result of Mr. Pelly's revision of the existing establishments, and cannot be allowed until a report based upon the recommendations of Mr. Pelly shall have been received and considered, as the increase is very large. The local estimate of Customs charges has been accordingly reduced and admitted at Rupees 1,84,000.

B I, 4, SALT.

4. In a telegram, dated 1st April 1863, the Secretary to the Government of Madras, in the Revenue Department, stated that the Salt estimate might be reduced by two lacs and a half, and in a subsequent telegram, dated the 29th idem, he advised that the item of Rupees 32,000 provided for Inspector General of Salt might be struck out. The Salt estimate has been reduced accordingly, and passed for a round sum of Rupees 15,88,000.

B IV, MISCELLANEOUS.

5. The local estimate, with the addition of Rupees 32,560, transferred from the abolished head of Sayer, amounts to Rupees 2,84,269, but this additional charge may be met from the provision of Rupees 25,000 for "other items (unforeseen charges)" and the large estimate for exhibitions, purchase of types, &c. The grant has been passed at Rupees 2,59,000. But explanation is required of the causes of the increase under Tappal establishments which shows a very large excess.

B V, Contingencies, Special and Temporary.

6. A sum of Rupees 1,500 has been estimated under this head, a little more than a moiety of which is on account of 4 tea manipulators expected from the North-Western Provinces. The proper place in the Budget for this charge is under F IX, Miscellaneous, to which it has accordingly been transferred, and the grant fixed at Rupees 1,000.

F II, Salaries and Expenses of Public Departments.

7. The local estimate for this head amounts to Rupees 19,20,811, to which has to be added Rupees 83,130 for value of Stationery Stores from England, making together Rupees 20,03,941. This has been reduced to Rupees 19,19,000. The difference disallowed is made up of the following reductions:—The maximum salaries of the 1st and 2nd Assistants to the Deputy Auditor and Accountant General have been provided, although the present incumbents cannot draw them this year. Rupees 6,000 may therefore be struck out on that account. Under "Stationery," the provision for "purchase of Stationery" is large, and the excess is explained to be owing to high rates in the Commissary General's estimates. This explanation is insufficient, and the excess, Rupees 5,000, is struck out. A sum of Rupees 34,800 is provided for salary of Chaplains returning from England and of Assistant Chaplains newly arrived till appointment. There is no similar provision in 1862-63, and the actual expenditure of 1861-62 exhibits no charge on that account. The item has therefore been disallowed. Lastly, a sum of Rupees 9,125 has been struck out from the estimate of Printing charges, which is very high.

F III, Law and Justice.

8. The local estimate of Rupees 42,30,507 has been reduced to Rupees 40,00,000. The Madras Government holds out expectations of a reduction in the establishment of the High Court, which is said to be undergoing revision. Rupees 25,000 provided under "Law Officers," for compensation to the Advocate General for professional losses sustained by him by his extra duties in the settlement of the claims against the Estate of the late Nabob of the Carnatic, has been transferred to "Political Agencies and other Foreign Services." For contingencies and travelling allowances of Officers and establishments, the large sum of Rupees 15,870 has been provided under "Mofussil Courts of Small Causes," which is reduced by Rupees 5,000. The sum of Rupees 75,324, being the proportion of the cost of Village establishments, added to "Criminal Courts," has been struck out for the same reason as that assigned under "Land Revenue, Forest and Abkarry," and the provision for Jail Guards has been reduced by Rupees 31,000, in reference to your last revised estimate of Police charges. The remainder of the difference between the local estimate and the sanctioned grant under this head, will, it is expected, be met by a reduction of the number of District Moonsiffs' Courts consequent on the establishment of Mofussil Small Cause Courts. This reduction has, as stated in your letter, been facilitated by the "measure which has been recently introduced into the Local Legislature for investing Moonsiffs "and other Judges with Small Cause Court Jurisdiction."

F VI, Political Agencies and other Foreign Services.

9. The local estimate under this head has been accepted in full, at a round sum of Rupees 1,20,000, which is raised to Rupees 1,45,000 by the addition of the sum transferred from Law and Justice on account of compensation to the Advocate General.

F IX, Miscellaneous.

10. The local estimate is for Rupees 10,13,157, which by the deduction of Rupees 5,09,800 provided for loss by difference of exchange on Railway transactions, already provided for in the Public Works grant, and the addition of Rupees 5,000 for Stores, and Rupees 768 for tea manipulators, transferred from B V, Contigencies, is converted into Rupees 5,09,125; and this has been reduced to Rupees 4,60,000 on account of the very large provision for allowances to junior Civil Servants attached to the College and their house-rent, and sundry other items. There is besides a reserve of Rupees 50,000, which will be available to cover deficiencies under other items.

F X, Civil Contingencies, Special and Temporary.

11. For similar reasons, the estimate of your Government under this head, viz., Rupees 43,536, has been reduced to Rupees 35,000.

G I, Interest.

12. The estimate for Interest has been accepted in full at a round sum of Rupees 7,92,200.

Annexed is the usual Statement completed for those heads, the grants for which have been settled. The grants for Army, Marine, Public Works, Police and Education, Science and Art, will be communicated to you separately at an early date. The estimate for works of internal improvement and public convenience will be found included in the grant for Public Works.

13. The grants now passed include all charges which were sanctioned upon separate applications received previously to the 30th April last.

14. In conclusion, I am desired to express the satisfaction of the Supreme Government at the careful manner in which the estimates here reviewed have been prepared, and to convey to the Madras Government the thanks of His Honor the President in Council for the care which has been bestowed on their revision.

Copy to the Auditor General of India.
" Deputy Auditor and Accountant General, Madras.
Civil Paymaster, Madras.

MADRAS.

General Abstract of Expenditure for the year ending 30th April 1864.

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Government of India.
		A.	RS.	RS.
		ALLOWANCES, REFUNDS & DRAWBACKS.		
		Allowances...		
		Refunds...	2,07,200	
		Drawbacks...	64,700	
		Total	2,71,900	2,72,000
		B.		
		CHARGES AGAINST INCOMES.		
		I. REVENUE DEPARTMENT.		
		1.		
		LAND REVENUE Including FOREST AND ABKARRY.		
		Board of Revenue...	2,45,130	
		Commissioners and their Assistants...		
		Financial...		
		Revenue...		
		Collectors and their Assistants...	33,00,344	
		Political Agents and their Assistants...		
		Superintendents and their Assistants...		
		Residency Civil Office...		
		Commission on Collections of Land Revenue... ...		
		Ditto of Capitation Tax...		
		Revenue Settlement...	6,44,502	
		Ditto Survey...	5,23,629	
		Surveyor's Office and Land Office...		
		Sayer...	32,560	
		Forest Revenue...	2,71,189	
		Abkarry...	1,95,000	
		Printing Charges...		
		Total.....	52,12,354	48,38,000
		2.		
		ASSESSED TAXES.		
		Income Tax—Salaries, Establishments and Contingencies...	55,069	55,000
		3.		
		CUSTOMS.		
		Board of Customs...		
		Commissioners, &c...		
		Collectors, &c...	1,91,007	
		Reporter of External Commerce...		
		Deputy Registrar, Clerk, &c...		
		Tobacco..		
		Hard Fees...		
		Miscellaneous...	3,884	
		Total...	1,94,891	1,84,000

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Government of India.
		4.	RS.	RS.
		SALT.		
		Board...		
		Controller or Inspector General...	32,000	
		Commissioners and Assistants...		
		Collectorates and Agencies...	3,94,796	
		Charges for the provision of Salt...	14,43,387	
		Commission on collection of Salt Tax...		
		Chowkies including Preventive Establishments...		
		Western Bonded Golahs...		
		Golahs...		
		Total.....	18,70,183	15,88,000
		5.		
		OPIUM.		
		Board...		
		Commissioners and Deputies...		
		Agencies...		
		Total.....		
		6.		
		STAMPS.		
		Salaries, Establishments and Contingencies... ...	33,296	
		Discount on sale of Stamps...	79,470	
		Miscellaneous...	4,750	
		Stores from England...	50,000	
		Freight on ditto...		
		Total.....	1,67,516	1,68,000
		7.		
		MINT.		
		Mint Committee...		
		Mint Master and Establishment...	68,380	
		Assay Master and Establishment...	30,000	
		Police Guard...		
		Stores from England...	30,000	
		Freight on ditto...		
		Miscellaneous..	1,31,000	
		Contingencies...		
		Total.....	2,59,380	2,59,000
		8.		
		POST OFFICE.		
		9.		
		ELECTRIC TELEGRAPH.		
		II. ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.		
		Territorial and Political Pensions...		
		Pensions exceeding 20,000 Rupees per annum...	5,95,080	
		Do do. 5,000 do. do.... ...	4,81,823	
		Do less than 5,000 do. do.... ...	10,35,113	
		Compensations...	5,250	
		Enamdars...		
		Miscellaneous...	17,02,373	
		Revenue of Alienated Lands...		
		Annuities to Landed Proprietors...		
		Total.....	38,19,639	38,20,000

Fort St. George
23d Dec. 1863

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
		III, ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS, &c.	Rs.	Rs.
		Village and Pergunnah Wuttundars...		
		Village Expenses...		
		Devusthans....		
		Wurshanums...		
		Revenue of Alienated Lands...		
		Charges for Khas Mehals...		
		Miscellaneous...		
		Total.....		
		IV, MISCELLANEOUS.		
		Redemption of Huckdar's Bonds...		
		Law charges of the Revenue Department.. ...	12,000	
		Agricultural Exhibitions...	8,000	
		Charges for remitting Treasure within the District.	19,000	
		District Tappal Establishment...	1,16,849	
		Miscellaneous charges...	95,860	
		Total.....	2,51,709	2,59,000
		V, CONTINGENCIES, SPECIAL AND TEMPORARY.		
		Miscellaneous charges...	1,500	1,000
		TOTALS OF THE SEVERAL CLASSES.		
		A. SERVICES.	2,71,900	2,72,000
		B, I, Section 1	52,12.354	48,38,000
		B, I, „ 2	55,069	55,000
		B, I, „ 3	1,94,891	1,84,000
		B, I, „ 4	18,70,183	15,88,000
		B, I, „ 5		
		B, I, „ 6	1,67,516	1,68,000
		B, I, „ 7	2,59,380	2,59,000
		B, I, „ 8		
		B, I, „ 9		
		B II.		
		B III.	38,19,639	38,20,000
		B IV.		
		B V.	2,51,709	2,59,000
			1,500	1,000
		Total.....	1,21,04,141	1,14,44,000
		C, ARMY.		
		D, MARINE.		
		E, PUBLIC WORKS.		
		F, I, See E.		

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Govt. of India.
			Rs.	Rs.
		F II, SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS.		
		Supreme Government...	2,56,000	
		Local Government...		
		Household of Governor General, Governor or Lieutenant-Governor...	88,265	
		Legislative Council...	12,000	
		Resident Councillor...		
		Resident...		
		Chief Commissioner..		
		Commissioner...		
		Secretariat :—		
		Public, Political, Secret and Educational Depts.	1,23,270	
		Foreign Department...		
		Home Department...		
		Financial Department...		
		Judicial Department...		
		Marine Department...		
		Ecclesiastical Department.....	78,224	
		Revenue Department...	83,517	
		Military Department.....	26,952	
		Public Works Department...		
		Persian Department...		
		Separate Department....	29,927	
		Translators to Government...	1,500	
		Uncovenanted Civil Service Examination...		
		Board of Audit		
		Offices of Audit and Account.		
		Office of Auditor General of India..		
		Postal and Telegraph Departments...		
		Office of Accountant General to the Government of India...		
		Office of Local Deputy Auditor and Accountant General...	1,42,820	
		Loan and Interest Branch...	7,812	
		Treasury Account Branch...	7,854	
		Suitor's Fund and Government Agency Accounts		
		Civil Paymaster's Office...	64,464	
		Government Savings' Bank...	8,760	
		Bank of Bengal, Madras or Bombay for conducting the duties of the Local General Treasury.	14,000	
		Currency Department...	62,364	
		Agent for Government Consignments...		
		Barrack Master...	1,800	
		Board of Examiners...	27,230	
		Stationery including Stores from London...	1,18,858	
		Ecclesiastical Department.....	4,65,812	
		Medical Do.	2,08,817	
		Printing Charges :—		
		Home Department...	1,73,695	
		Financial Do.		
		Foreign Do.		
		Military Do.		
		Public Works Do.		
		Accountant General's Office.....		
		Marine Secretary's Office...		
		Miscellaneous...		
		Total....	20,03,941	19,49,941

Fort St. George
23d Dec. 1868

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Government of India.
		F III, LAW AND JUSTICE.	RS.	RS.
		High Court, Original Jurisdiction.....	1,72,988	
		Insolvent Debtors' Court...	3,939	
		Coroner's Court...	7,238	
		Law Officers...	77,330	
		House of Correction at the Presidency... ...	52,919	
		Justices of the Peace...		
		Justices Jail...	157	
		Administrator General.....	8,400	
		Presidency Court of Small Causes... ...	75,134	
		Mofussil Courts of Small Causes..... ...	1,64,000	
		High Court, Appellate Jurisdiction... ...	2,60,168	
		Sudder Dewanny and Nizamut Adawlut... ...		
		Judicial Commissioner...		
		Local Commissioner...		
		Civil and Sessions Courts.....	16,78,000	
		Criminal Courts...	9,87,500	
		Commissioners of Circuit...		
		Cantonment Joint Magistrates...		
		Duryaft Cutcherry....		
		Mofussil Jails...		
		Inspection and General Superintendence...	40,212	
		Prisons...	6,50,028	
		Advances...	18,845	
		New Jail at Ootacamund	7,069	
		Local Jail...		
		Convict Settlements...	23,000	
		Miscellaneous...	1,580	
		Convict Labor Fund...		
		Total.....	42,30,507	40,00,000
		F IV, POLICE.		
		F V, EDUCATION, SCIENCE AND ART.		
		F VI, POLITICAL AGENCIES AND OTHER FOREIGN SERVICES.		
		Salaries and Allowances...	65,583	
		Establishments...	48,299	
		Medical Charges...		
		Ecclesiastical Charges...		
		Law and Justice...		
		Police...		
		Contingencies.....		
		Miscellaneous...		
		Durbar Presents...	6,568	
		Allowances to Vakeels at Native Courts for House-rent, &c.		
		Thoshakhana Charges...		
		Total.....	1,20,450	1,45,000
		F VII, SUPERANNUATION AND RETIRED ALLOWANCES AND GRATUITIES FOR CHARITABLE AND OTHER PURPOSES.		
		Annuities		
		Superannuation and Retired Allowances of different Departments...	3,00,324	
		Donation to Service Funds...	13,56,920	
		Charitable Institutions and Gratuities and Donation for Charitable and other Purposes... ..	3,47,509	
		Warden's Official Fund...		
		Miscellaneous...	4,09,537	
		Total.....	24,14,290	24,14,000

No. of Grant.	Page of Estimate.	Service.	Local Estimate.	Sanctioned by the Government of India.
		F VIII, See D.	RS.	RS.
		F IX, MISCELLANEOUS.		
		Discount on Bills of Exchange...		
		Subsistence and other allowances to Civil Servants out of employ or prosecuting studies... ...	1,77,540	
		Rewards for Proficiency and travelling allowance for attending Examinations...	36,000	
		Loss by difference of Exchange on transactions with the Home authorities...	7,668	
		Do. by do. of do. on Railway transactions... ...	5,09,800	
		Charges for remitting Treasure...	45,300	
		Loss on Remittances...		
		Conservancy charges...	12,300	
		Stipends of Examiners for conducting the Uncovenanted Service Examination	12,000	
		Ball and Supper in honor of Her Majesty's Birth-day and the New-years-day... ...	8,000	
		Tour of Governor General, Governor or Lieutenant-Governor...	23,951	
		Suppression of Pyracy...	1,85,598	
		Miscellaneous Charges...		
		Total.....	10,18,157	4,60,000
		F X, CIVIL CONTINGENCIES.		
		Special Commissions...	11,206	
		Miscellaneous charges...	32,330	
		Total.....	43,536	35,000
		TOTALS OF THE SEVERAL CLASSES.		
		SERVICES.		
		F II...	20,03,941	19,49,000
		F III...	42,30,507	40,00,000
		F IV...		
		F V...	1,20,450	1,45,000
		F VI...	24,14,290	24,14,000
		F VII...	10,18,157	4,60,000
		F IX...	43,536	35,000
		F X...		
		Total.....	98,30,881	90,03,000
		RECAPITULATION.		
		SERVICES.		
		A & B...	1,21,04,141	1,14,44,000
		C...		
		D...		
		E...		
		F...	98,30,881	90,03,000
			2,19,35,022	2,04,47,000
		G I, INTEREST...	7,92,183	7,92,000
		Grand Total.....	2,27,27,205	2,12,39,000

(Signed) THOMAS PEACHEY,
Principal Assistant Secretary to the Govt. of India.

Fort St. George
23d Decr 1868

ORDER THEREON, 11th July 1863, No. 450.

Resolved that a copy of the foregoing letter and its enclosure be furnished to the Deputy Auditor and Accountant General, and that he be requested to communicate to the several Heads of Departments and Officers concerned, the sanction of the Government of India to the grants admitted in the Budget Estimate for 1863-64.

2. Ordered that a copy be also furnished to the Civil Paymaster and to the Departments noted below, in view to the explanation required by the Government of India respecting the several items noticed in their review being furnished to this Department, and to the issue of such orders as may be necessary.

To the Revenue Department.
Judicial do.
Public do.
Ecclesiastical do.
Political do.
Public Works do.

(True Extract.)

J. D. SIM,
Secretary to Government.

To the Deputy Auditor and Accountant General
" Civil Paymaster.
" Revenue Department.
" Judicial do.
" Public do.
" Ecclesiastical do.
" Political do.
" Public Works do.

Proceedings of the Madras Government, Revenue Department, 12th December 1863.

No. 205. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 26th August 1863, No. 5,341 :—

SIR,

1. With reference to the Proceedings of Government dated 20th July 1863, No. 1,348, paragraph 3, requesting the Board to submit full explanation of the charge on account of village Establishments, and to report the amount which it is likely will be actually expended in the official year 1863-64, I am directed by the Board of Revenue to submit a Memorandum of the sums required to provide the remuneration to Village Establishments in the several Districts of this Presidency.

2. The Village Establishments in the Presidency are remunerated by grants of Inám lands, wholly or partially rent free, by fees included or otherwise in the Ryot's Puttahs, by an allowance out of the assessment of the village, and by cash payments from the Government to Treasury. These cash payments were sanctioned by Government from time to time in former years to provide adequate remuneration to Village Officers where the existing Ináms were found insufficient, or where no Ináms existed. In some instances the payments are made in lieu of Service Ináms resumed or of former assignments on the assessment now discontinued. The allowances in all cases are of very old origin. The sums required by the Collectors to meet the cash payments to Village Officers are given in the margin. In the Budget originally submitted only Rupees 3,76,620 were provided for the Village Establishments, a sum of Rupees 28,539, which is the cost of the Village Establishments of the Tinnevelly District having been omitted from the Board's Estimate, in consequence of the Collector having wrongly included it under the Talook Establishments without explanation. In the Godavery District the Village Officers have been hitherto remunerated by a per centage reduction from the annual revenue, but a portion of the Sub-Division having been brought under the new settlement under which the whole collections will be credited to Government, the Collector has applied for sanction for the payment of Rupees 11,707-15-5 on account of the Village Establishments. This application will be laid before Government in due course for their sanction. The sum entered in the Budget is Rupees 11,732, and probably includes some petty cash payments already in existence.

	Rs.
Godavery	11,732
Kistna	506
Cuddapah	750
Bellary	150
North Arcot	3,000
Tanjore	2,41,008
Madura	783
Tinnevelly	28,539
Coimbatore	102
South Canara	33,974
Malabar	84,495
Total ...	4,05,159

3. The revision of these Establishments has been reported upon by the Honorable Mr. Pelly, and the final orders of Government are yet to be passed on its proposals.

4. The Board request that under the explanation now afforded, the early sanction of the Government of India may be obtained for the corrected sum of Rupees 4,05,159 in the Budget Estimate of 1863-64.

No. 206. ORDER THEREON, 12th December 1863, No. 2,266.

1. In their Budget Estimate for the current year, Government entered a sum of Rupees 3,76,620 for Village Establishments. The Supreme Government disallowed this item with the following remarks :—

	Rs.
Revenue	3,01,296
Law and Justice	75,324
	3,76,620

" When an explanation is received of the nature of this " charge and of the necessity for it, the propriety of making " provision for the expenditure will be considered."

2. The Board of Revenue were required to furnish full information of the item, and to submit an Estimate of the sums actually required during the year.

3. The Board in their Proceedings above recorded after explaining the general nature of the charge, submit a revised Statement showing that Rupees 4,05,159 are likely to be required instead of Rupees 3,76,620 the sum entered in the Budget.

	Rs.
Tanjore	2,41,098
Tinnevelly	28,539
South Canara	33,974
Malabar	84,495
Godavery	11,732

4. The main items in the Board's revised Estimate are those noted in the margin. The first is the cost of the revised Establishment sanctioned for the Tanjore District but not yet employed. All that is at present requisite is to provide for the payments made in cash from the Treasury to the existing Establishment. The Potels have always been paid in money from the public Treasury, the amount sanctioned in 1835 for this purpose was Rupees 75,744 per annum, this was subsequently reduced to Rupees 69,191, and the actual present expenditure is Rupees 68,080.

To Government of India, dated 31st July 1835, No. 561, Judicial.
From Government of India, dated 24th August 1835, No. 135, Judicial.
To Government of India, dated 11th December 1835, No. 944, Judicial.
From Government of India, dated 11th January 1836, No. 5, Judicial.

5. The Curnums were originally remunerated in land, but these Inâms were subsequently resumed and money payments, considerably less than their landed emoluments, were granted in lieu. The present payments are Rupees 86,460. Both the above items, it is observed, have already been formally sanctioned by the Supreme Government.*

6. *The Nât Curnums of Tanjore are paid out of the proceeds of a special cess, since incorporated with the Government Revenue. The payments aggregate Rupees 31,714, and are fully 3,000 Rupees less than the cess.

7. The other Village Servants of Tanjore are not paid from the Treasury, and hence the total sum required for the District is Rupees 1,86,254.

8. The sum of Rupees 28,539 entered for Tinnevelly is the aggregate of the salaries now actually paid to the Curnums direct from the Treasury from the proceeds of resumed fees. This charge was sanctioned by the Government of India in their Proceedings in the Financial Department, dated 14th February 1852, No. 280, and is in fact less than the authorized amount by Rupees 612.

9. The Village Establishments of Canara have always been paid by Government as already explained in paragraph 18 of the Order dated 31st December 1862, No. 2,699, and the sum entered in the Budget is the present actual cost of the Village Servants in South Canara.

10. The sum entered for Malabar is the actual expenditure at present incurred on account of payments made to the Amshom servants, and it is met from the proceeds of a special cess of 10 per cent. added by Hyder Ali to the assessment of rice lands. As the cess is credited to the general Revenues it is necessary to provide for the payments in the Budget. The average proceeds of the cess cover the expenditure.

11. The Village Servants of the Godavery District have been remunerated by the State since 1846. The remuneration paid to them formed a charge against the amount of the joint rent of the villages, and as it was deducted from the Beriz (demand), it did not appear in the accounts of the Financial Department. The system of Revenue Administration has been recently changed in the Western Delta of the District by the substitution of a field assessment, and it is now necessary to make cash payments from the Treasury, instead of out of the collections prior to these being brought to account, this made of adjustment being no longer permissible.

Proceedings of the Madras Government, Revenue Department,
12th December 1863.

12. The other sums entered in the Budget for 1863-64, consist of similar cash payments made to the Village Servants, but are too small to need separate notice. The Village Establishments in the entire Presidency are all under careful revision, and the final result thereof will be reported to the Government of India in due course.

	Rs.
Sum entered in the Budget...	3,75,620
Add for Tinnevelly, omitted from the Budget by mistake	28,539
Total...	4,05,159
Deduct sum disallowed from the provision made for the Tanjore District	54,754
Net sum...	3,50,405

13. With this explanation the Government of India will be requested, through the Financial Department, to sanction a grant of Rupees 3,50,405 on account of the Village Establishments for 1863-64.

(True Extract.)

(Signed J. D. SIM,
Secretary to Government.

To the Board of Revenue.
„ Financial Department.

Exd. S. T. Augustin.

Fort St. George
23d Dec. 1863

Recd 24th

19

Financial Dept:

No 835

To the Secretary to the Government of India
Financial Department.

Sir,

With reference to the remarks contained in para 3 of your letter of the 23rd June last No. 2758, respecting the provision for Village Establishments disallowed in the ~~Ryotwary~~ Settlements, I am to forward for the Supreme Govt: information a copy of Proceedings in the Revenue department, containing remarks in respect to the reductions in the other items noticed in paras 2 to 5 & 11 of your letter above referred to.

Rec: 20th July 1803. No 1348.
30 " " " 1424.

Fort St. George
23d Dec: 1803

I have the honor to be
Sir
Your most obedient
humble Servant

sanction of the Government
of India may be pro-
-ponded for a grant
of Rs 3,50,405 on account
of the Village Establish-
-ments for 1863-64.

2 It will be observed
that the Village Establish-
ments in the entire Pre-
sidency are under careful
revision, the final result
of which [illegible]

1. Land Revenue, in-
-cluding Forest & Abkarry,
& are directed by the
Governor in Council
to transmit to you copies
of the papers noted in
the margin, explaining
fully the nature of the
charge & the necessity
for it, & to request that
under the explanation
now afforded the early
sanctions

Board of Revenue 24th Aug. 63 No 6341
Proceedings, Revenue Dept. 12th Dec. 1866

Financial 1863. Departt

Original

No. 835 –

To

The Secretary to the Govt.
of India
Finl Departt

D/23 December 186

Certain explanatory papers forwarded to the Supreme Government in reference to their having disallowed the provision in the Budget for village establishments under "B II, Land Revenue including Forest and Abkarry"

105 @ 107